



County of Los Angeles  
**CHIEF EXECUTIVE OFFICE**

Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 713, Los Angeles, California 90012  
(213) 974-1101  
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA  
Chief Executive Officer

February 3, 2009

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Board of Supervisors  
GLORIA MOLINA  
First District

MARK RIDLEY-THOMAS  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

Dear Supervisors:

**JOINT RESOLUTION BETWEEN THE COUNTY OF LOS ANGELES,  
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 20,  
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14,  
AND OTHER AFFECTED TAXING ENTITIES  
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE  
AS A RESULT OF PROPOSED REORGANIZATION OF TERRITORY  
(REORGANIZATION NO. 2007-01)  
(DETACHMENT FROM COUNTY SANITATION DISTRICT NO. 20 AND  
ANNEXATION TO COUNTY SANITATION DISTRICT NO. 14)  
(SUPERVISORIAL DISTRICT 5)  
(3 VOTES)**

**SUBJECT**

This action is to adopt the Negotiated Tax Exchange Joint Resolution associated with the reorganization of territory from Los Angeles County Sanitation District No. 20 to Los Angeles County Sanitation District No. 14.

**IT IS RECOMMENDED THAT YOUR BOARD:**

Approve the Joint Resolution between your Board, County Sanitation District Nos. 14 and 20, and other affected taxing entities based on the negotiated exchange of property tax revenue related to proposed Reorganization No. 2007-01 of territory located in the City of Palmdale.

*"To Enrich Lives Through Effective And Caring Service"*

*Please Conserve Paper – This Document and Copies are Two-Sided  
Intra-County Correspondence Sent Electronically Only*

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The governing bodies of the affected County Sanitation Districts (Districts) and the respective taxing entities have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed reorganization of territory between District Nos. 14 and 20. The proposed reorganization involves commercial parcels within the City of Palmdale which would be detached from District No. 20 and annexed to District No. 14.

In order for the Local Agency Formation Commission (LAFCO) for the County of Los Angeles to proceed with the required hearings on the proposed reorganization, your Board, as the governing body of the County, must also adopt the attached Joint Resolution.

### **FISCAL IMPACT/FINANCING**

The reorganization of territory will transfer the annual property tax increment from the detached territory from District No. 20 to District No. 14. There will be no impact to the County General Fund.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the affected Districts adopted a resolution and filed applications with LAFCO to initiate proceedings for reorganization of territory between District Nos. 14 and 20.

The proposed reorganization consists of 40 acres of commercial parcels located within the City of Palmdale. The reorganization would allow the affected territory to obtain more efficient off-site sewage disposal services from District No. 14 rather than District No. 20 due to the location of discharging facilities in District No. 14.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The Districts and the other independent taxing

The Honorable Board of Supervisors  
February 3, 2009  
Page 3

entities have adopted the negotiated Joint Resolution for the subject reorganization, as required by Section 99 of the R&T Code. Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearings on the proposed reorganization. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for reorganization.

The Joint Resolution has been approved as to form by County Counsel.

### **CONCLUSION**

At such time as the recommendation is approved by your Board, please return one copy of this letter and one of the original Resolutions to LAFCO, one copy of the letter and a copy of the Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one copy of the letter and one copy of the Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'William T. Fujioka', with a stylized flourish at the end.

WILLIAM T FUJIOKA  
Chief Executive Officer

WF:LS  
DSP:JST:os

Attachment

c: Auditor-Controller  
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES  
ACTING IN BEHALF OF

Los Angeles County General Fund

Los Angeles County Consolidated Fire Protection District

THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS NOS. 14 AND 20 OF LOS  
ANGELES COUNTY, AND THE GOVERNING BODIES OF

Antelope Valley Mosquito & Vector Control District

Antelope Valley Resource Conservation District

City of Palmdale

Antelope Valley-East Kern Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES  
RESULTING FROM PROPOSAL ENTITLED

**"REORGANIZATION NO. 2007-01"**

(Detachment from County Sanitation District No. 20 and  
Annexation to County Sanitation District No. 14)

**WHEREAS**, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

**WHEREAS**, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the reorganization of territory entitled *Reorganization No. 2007-01*, which includes detachment of said territory from County Sanitation District No. 20, and annexation to County Sanitation District No. 14.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to County Sanitation District No. 14 in the proposal entitled *Reorganization No. 2007-01* is approved and accepted.

2. For each fiscal year commencing on and after July 1, 2008, or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer from County Sanitation District No. 20 the annual tax increment attributable to the land area encompassed within the proposal entitled *Reorganization No. 2007-01* (Tax Rate Area 07329) and transfer said tax increment to County Sanitation District No. 14.

3. No additional transfer of property tax revenues shall be made from any other taxing agencies to County Sanitation Districts Nos. 14 and 20 as a result of the proposal entitled *Reorganization No. 2007-01*.

4. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2009, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-  
Clerk of the Board of Supervisors of  
the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By

Deputy

(SIGNED IN COUNTERPART)

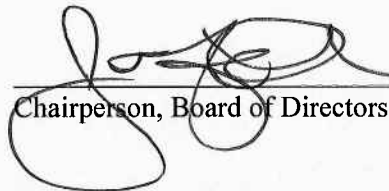
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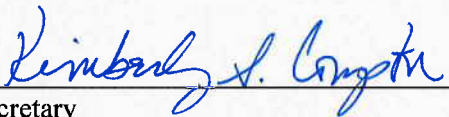
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The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of County Sanitation Districts Nos. 14 and 20 of Los Angeles County, and the governing bodies of Antelope Valley Mosquito & Vector Control District, Antelope Valley Resource Conservation District, City of Palmdale, and Antelope Valley-East Kern Water Agency, signatory hereto.

COUNTY SANITATION DISTRICT NO. 14  
OF LOS ANGELES COUNTY

  
Chairperson, Board of Directors

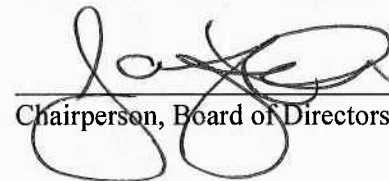
ATTEST:

  
Secretary

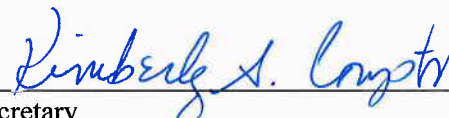
SEP 26 2007

Date

COUNTY SANITATION DISTRICT NO. 20  
OF LOS ANGELES COUNTY

  
Chairperson, Board of Directors

ATTEST:

  
Secretary

SEP 26 2007

Date

(SIGNED IN COUNTERPART)


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ANTELOPE VALLEY MOSQUITO &  
VECTOR CONTROL DISTRICT

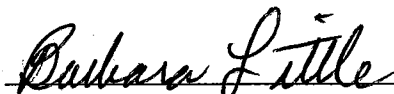
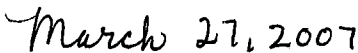


SIGNATURE



PRINT NAME AND TITLE

ATTEST:

  
Secretary  
Date

(SIGNED IN COUNTERPART)

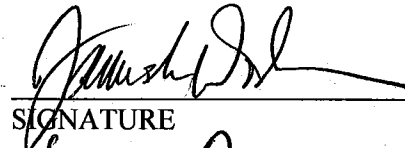
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ANTELOPE VALLEY RESOURCE  
CONSERVATION DISTRICT



SIGNATURE

James Dodson, Director

PRINT NAME AND TITLE

ATTEST:

  
Secretary

March 28, 2007  
Date

(SIGNED IN COUNTERPART)



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CITY OF PALMDALE



SIGNATURE

JAMES C. LEDFORD, JR., MAYOR  
PRINT NAME AND TITLE

ATTEST:

  
Secretary  
Date

(SIGNED IN COUNTERPART)

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ANTELOPE VALLEY-EAST KERN WATER  
AGENCY

  
\_\_\_\_\_  
SIGNATURE

  
\_\_\_\_\_  
PRINT NAME AND TITLE

ATTEST:

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Date

(SIGNED IN COUNTERPART)